

32.


 2C
 VBKK/C
 SKD/LK
 BC/RVD/JM
 SI/CL
 LYK/BP
 BGK

FILED

2007 MAY -8 P 3:59

PUBLIC UTILITIES
COMMISSION

May 8, 2007

Ms. Cheryl Kikuta
 Utilities Administrator
 Division of Consumer Advocacy
 Department of Commerce and Consumer Affairs
 335 Merchant Street, Room 326
 Honolulu, Hawaii 96813

Dear Ms. Kikuta:

Subject: Docket No. 2006-0387
 MECO 2007 Test Year Rate Case
Revised Response to Information Request ("IR")

Enclosed is Maui Electric Company, Limited's ("MECO") revised response to CA-IR-5. The original response to CA-IR-5 was filed with the Consumer Advocate on April 23, 2007. The revised response includes a rating agency report for Hawaiian Electric Company, Inc., along with the originally submitted report for Hawaiian Electric Industries, Inc.

MECO will provide the Commission with copies of the attached IR responses along with responses to all of the Consumer Advocate's IRs, after the last IR response is completed and submitted to the Consumer Advocate.

Sincerely,

Dean K. Matsuura
 Director, Regulatory Affairs

Attachments

cc: Public Utilities Commission (w/o attachments)
 Sawvel & Associates, Inc.
 Utilitech, Inc.